

City of Detroit

CITY COUNCIL

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TO: COUNCIL MEMBERS

FROM: Irvin Corley, Jr., Director *LCJ*

DATE: October 23, 2008

RE: Budget Department Quarterly Financial Report for the Period Ending June 30, 2008

Prior to the analysis of the Quarterly Financial Report for the period ending June 30, 2008 I am providing City Council with an overview of the accumulated deficit. The Quarterly Financial Report is limited in nature, while this overview provides a much more meaningful picture of the City's estimated financial situation per my analysis. Later in the report, I provide commentary on Budget's Quarterly Financial Report as of June 30, 2008.

Table I below illustrates our accumulated deficit estimate of \$132.3 million. The table begins as of June 30, 2006, the end of the last audited period and continues thru June 30, 2008, the end of the last full fiscal period for the city. The data was taken from the financial reporting system of the City, as of the end of September and beginning of October 2008. Estimates or adjustments are kept to a minimum in the table, and a number of items that can affect these raw numbers from the financial system are discussed after the table. The Administration is concentrating on completing the year-end entries in preparation for the audit of the 2006-07 fiscal year statements and it is our belief that the majority of entries have been made for the 2006-07 fiscal year. However, due to the effort for 2006-07, many closing and adjusting entries remain to be made for the 2007-08 fiscal year. In general, closing entries have in the past increased the reported deficit. In our opinion the \$132.3 million accumulated deficit as reported in the financial system as of June 30, 2008 is an optimistic figure.

Table I - Accumulated Deficit					
Line No.		Appropriations	Revenues	Net	Accumulated Deficit
		In millions of dollars			
1.	Accumulated Deficit as of June 30, 2006 (audited)				\$ (173.7)
2.	Prior Year's Deficit Appropriation	\$ 67.0		\$67.0	(106.7)

Table I - Accumulated Deficit					
Line No.		Appropriations	Revenues	Net	Accumulated Deficit
		In millions of dollars			
	included in 2006-07 Budget (Amended)				
3.	2006-07 Fiscal Year Results (un-audited) – General Fund	(16.5)	\$ (19.5)	(36.0)	(142.7)
4.	Accumulated Deficit as of June 30, 2007 (un-audited)				(142.7)
5.	Prior Year's Deficit Appropriation included in 2007-08 Budget	88.6		88.6	(54.1)
6.	2007-08 Fiscal Year Results (un-audited) – General Fund	161.2	(187.7)	(26.5)	(80.6)
7.	2007-08 Fiscal Year Results (un-audited) Solid Waste Fund	2.0	(53.7)	(51.7)	(132.3)
8.	Accumulated Deficit as of June 30, 2008 (un-audited)				(132.3)

Items for Consideration

As part of the following discussion references may be made to both the above Table I – Accumulated Deficit and attachments to the report, Attachment I – Appropriation Status as of June 30, 2007, and Attachment II – Appropriation Status as of June 30, 2008.

Status of Closing Process and Entries to Financial System

The majority of 2006-07 closing entries appear to have been recorded at this point. However, I believe many of the 2007-08 closing entries remain to be made. Generally, the closing entries have in the past had the effect of increasing the deficit. Some areas that in the past that have resulted in significant movement in the final surplus/deficit number include, pension and fringe benefit charge adjustments, analysis of the risk management fund, subsidy requirements for “enterprise funds” like the Department of Transportation, Airport, and Parking. And beginning with the 2007-08 fiscal period, shortages in the special purpose fund, the Solid Waste Fund, will affect the final results. In order to present as complete of a financial status as possible, I am including information from the Solid Waste Fund in the overall analysis. Adjustments to grant fund expenditures or grant revenue collections may also increase the amount of support required from the general fund.

Outside Auditor Review

With the near completion of the 2006-07 closing entries, the outside auditor will soon, or may have already begun their review. The review by outside auditors can lead to additional changes. I can remind City Council that as the 2005-06 fiscal period was being closed, the estimated accumulated deficit was reported, and appeared in the financial system as being in the area of a \$150 million. However, during the outside audit review, a \$12 million item increased the final audited deficit to \$173 million.

While it is possible for the outside auditor to find items that would change the deficit in either direction, increasing or decreasing the final figure, by nature the outside auditor's take a conservative approach and recommended adjustments tend to decrease a surplus or increase a deficit.

Year End Encumbrances

The total amount encumbered at the end of a fiscal period would not be expected to fluctuate to a large extent, as the level of encumbrance reflects ongoing, or in the stream purchasing activity. Every so often an effort is made to more closely review year-end encumbrance amounts and unnecessary encumbrances are liquidated. This liquidation of unnecessary encumbrances improves the year ending results. As the June 30, 2007 and 2008 reports were reviewed two items concerning encumbrances caught our attention. First, a significant change, a decrease of \$16.8 million, from \$25.9 million for 2007 to \$9.1 million for 2008, in the total encumbrance amount shown in the system as of June 30th of 2007 and 2008. These figures are shown as the total in the Encumbrance column on the last page of Attachment I and II. Council should request an explanation for this change from the Administration. If the lower encumbrance amount at year-end has a legitimate explanation than this change would be fine. Without a legitimate explanation the lower year-end encumbrance amount could indicate a problem.

The second item of concern relating to encumbrances reported in the financial system is the number of negative encumbrances that appear at year-end. Negative encumbrances should rarely, if ever, be carried in the system. Negative encumbrance amounts should be considered a red flag drawing attention for review and correction. Negative encumbrances can result in expenditures without appropriately approved appropriations. The number of appropriations showing negative encumbrance totals increased from 26 in 2007, to 96 in 2008. This is an increase of over 350%. Without an explanation this must be considered an area of concern.

The number of encumbrance items that have a negative amount on June 30th of each year, could be considerable higher than the individual appropriation numbers noted above, as each appropriation can have multiple documents creating the encumbrances. Therefore the investigation and resolution of the problems, if problems in fact exist, may be a sizable task to complete.

Use or Abuse of Authorized Appropriations

The decrease in the accumulated deficit is not as great as it could be as the Administration continues to offset deficits in appropriations for programs with the amount budgeted in the prior year's deficit appropriation. The prior year's deficit appropriation should only be used to reduce the deficit, not fund or allow other programs to over spend, at least not without Council's prior approval. If appropriation control was adhered to by the Administration, and the two year total budgeted (amended) for the prior year's deficit of \$155.6, (2006-07 \$67.0 million, and 2007-08 \$88.6 million), had been applied to the audited June 30, 2006 accumulated deficit of \$173.7, the accumulated deficit as of June 30, 2008 could be as low as \$18.1 million. At a minimum the Administration should have requested and secured City Council approval prior to over

expending in any appropriation. The Administration has usurped Council's authority to establish program and service levels by ignoring appropriation limits and created a large accumulated deficit that must be addressed.

A review of Attachment I and II shows that for fiscal year 2006-07 there are 93 appropriations that are reported in a deficit status as of the end of the fiscal period, for a total of \$106.6 million in unauthorized expenditures. For fiscal year 2007-08 there are currently 43 appropriations reported in a deficit status, for a total of \$23.9 million in unauthorized expenditures. While this appears to be an improvement, it must be remembered that there are likely to be additional entries to be made prior to the books being closed and the audit completed. This clearly demonstrates the Administration's disregard for Council's authority to establish program levels. In addition, it shows that while tough decisions are made during budget development in setting appropriation levels for programs, the Administration, by ignoring the levels established by Council has lead to the large accumulated deficit facing the City. And that accumulated deficit must now be addressed in a time when every area of the economy is being severely challenged. This is resulting in fewer and fewer options being available to assist in addressing the overspending in previous periods and resulting in more drastic reductions being required in the future.

The budget represents a valuable tool to control expenses and make the necessary program adjustments when the collection of revenues does not match budgeted amounts. However this tool must be used during the current fiscal period to be effective. The problems must be identified and admitted and program changes made during the operating year for the budget tool to be useful. Program adjustments cannot be made after the period is closed as the money has already been expended or the revenues not collected.

Balanced Budget or Not Balanced Budget

While the previous Administration has stated on numerous occasions and regularly reports to Council that the budget is balanced or they are hopeful that the budget will be balanced at the end of a fiscal period, past history and the above table does not support these statements. Reviewing lines 3, 6 and 7 of Table I - Accumulated Deficit shows that for fiscal year 2006-07 operations ran a \$36.0 million deficit, and for fiscal 2007-08 when the Solid Waste Fund is included, a \$66.2 million deficit in operations is evident, as reported in the financial system at the present time. This is hardly balancing the budget.

Overall Accumulated Deficit Summary

As Council can see from the above information there are a number of uncertain items that can affect the accumulated deficit of the City of Detroit as of June 30, 2008. The normal year-end closing process needs to be completed in order to adequately substantiate the true position. Unfortunately, the resources are not available to pin each of these individual items down or to close the books in a timely fashion. This makes giving Council a reliable estimate very difficult. What I can reiterate to Council at this time is that at the beginning of October 2008, the financial system is indicating a \$132.3 million accumulated deficit as of June 30, 2008. Without hard figures and resolution of the

outstanding items I am aware of, and there are likely others I am not aware of, this number must be considered the "best case" scenario at this time. Taking all things into consideration, I can foresee the actual accumulated deficit as of June 30, 2008 reaching \$150 million, or even higher, when it is finally determined.

Including the Current 2008-09 Fiscal Year

In addition to the June 30, 2008 problem, the results of the current fiscal period must also be considered. And as we know the previous Administration has not succeeded in reaching a balance budget to this point. The appropriation designed for addressing the prior year's deficit has not been used for the designed purpose, but rather to cover over expenditures in other appropriations. This approach does not address the problem, but rather attempts to cover the problem.

Without considering a detailed analysis of current operations there are a few large items included in the 2008-09 Budget that should be kept in mind as they relate to the overall fiscal status of the City. Including a tunnel deal or alternative (\$78 million), or not, the weakening national and state economy that may reflect themselves in reduced revenue collections, and others current item are likely to challenge the budget. Not completing the tunnel deal or identifying and implementing an alternative would raise the accumulated deficit at the end of 2008-09 to over \$200 million by itself.

Fiscal Stabilization Bonds as an alternative to be used to help manage the deficit while implementing a multi-year plan becomes more difficult due to the downturn in the national and state economies overall, and the turmoil in the financial and credit markets.

It is very important that a comprehensive Budget Reduction Plan be formulated and implemented as soon as possible. Until the budget is in reality balanced, and a plan exists to address the accumulated deficit, the uncertainty of the actual service levels that can be funded will remain, and the financial problems of the city can be expected to continue to grow.

The positive I can find in this, is the new Administration appears willing to identify the accumulated deficit, at least from recent reports in the media, where the deficit was placed at possibly \$100 or \$150 million. From the media reports it was not clear which deficit or at what point in time the estimate referred to, but it appears to be an improvement in recognition of the problem from the past.

The accumulated deficit problem was not created in a single year, and while the deficit should be addressed each year, it is not likely to be resolved in one year. It is very difficult for me to even conceive of the reductions in services a one-year solution would require. What should be anticipated coming from the Administration, as soon as possible, is a multi-year, something like a plan of 3 to 5 years in duration, multi-faceted approach to both balance the budget and eliminate the accumulated deficit. Balancing the budget, addressing the accumulated deficit while providing services to the citizens is not going to be easy. New initiatives cannot be considered until the deficit is eliminated. The most that could be considered would be a shift of resources from an existing initiative

and even then the question must be, is this new initiative that critical or can it be delayed until the accumulated deficit is eliminated.

Making the task even more challenging is addressing the accumulated deficit at a time when revenues can be expected to decline. This highlights why allowing deficits to continue to "roll" as has been done is not a wise long-term financial strategy. This is similar to individuals using easy credit to live beyond their means, something that the current economic conditions appear to be bringing to an end, no matter how painful.

One certainty is that the solution is going to take the combined efforts of all those involve, the Administration, Legislative, employees and unions, citizens, an very possibly the state and federal government.

Quarterly Financial Report Analysis

As required by a court agreement, the Budget Department submitted a Quarterly Financial Report for the period ending June 30, 2008 to your Honorable Body on August 28, 2008. The Quarterly Financial Report reports on four major revenues, (originally a fifth revenue, State Equity Grants, was a part of the report), and seven agencies of the City. Since the quarterly report is limited, and as time passes it becomes even more limited in nature, the Quarterly Report provides less and less of a guide to the total overall financial position of the City. As suggested in the past, and reiterated here, it is recommended that the administration consider expanding the Quarterly Report to increase its usefulness to both the administration and City Council in managing the finances of the City.

Summary of Budget Department Report for June 30, 2008

For the four major revenues included by the Budget Department, a deficit of \$3.3 million is reported. The total of the reported deficit appears in one major revenue account, State Revenue Sharing. The other three revenues that are a part of the report, Municipal Income Tax, Current Year Property Tax, and Utility Users Tax, are all predicted as neither a surplus nor a deficit, but matching the budgeted amount.

On the appropriation side for the seven agencies included in the report, Department of Public Works, Finance, Fire Health, Police, Public Lighting, and Recreation, the Budget Department is indicating a surplus of \$22.2 million. Slightly more than one-half of this estimates surplus, or \$11.8 million is reported in the Police Department.

For fringe benefits in the General Fund overall, and excluding pensions, the Budget Department is predicting neither a surplus, nor deficit.

The cover letter of the report from the Budget Department indicates they continue in the process of review statements and making adjustments. It also indicated that the FY 2008-09 Budget included a prior year deficit appropriation of \$78 million, and "At this point we still believe that is achievable." This appears to be the same "rolling the deficit" approach and very optimistic to say the least.

Fiscal Analysis Division Analysis for June 30, 2008

The first caution that must be expressed concerning any analysis for the period ending June 30, 2008 is the reality that the prior fiscal period ending June 30, 2007 has not been audited. While this does not prevent estimates for June 30, 2008, the estimate must be viewed as very preliminary at this point, and the final results when the period is audited may deviate for many reasons.

With the administration concentrating on completing the prior year's financial audit, our assumption as we review the financial reporting system information for June 30, 2008, is that a number of the normal year ending analysis of accounts and resultant entries and adjustments have not been input into the financial reporting system at this point in time. This reduces the reliability factor or confidence level that can be placed on our analysis.

The Fiscal Analysis staff has updated and expanded the Quarterly Financial report to reflect the information in the financial reporting system as of the end of September 2008. This is included as Attachment IV to this report, and allows comparison of revenue collections and expenditures as of June 30, 2008 per the report from the Budget Department, and 3 months later from the Fiscal Analysis Division update.

For the four major revenues total collections as reported in the Budget Department's Quarterly report are \$782.1 million. As of September 2008, these same accounts show \$785.4 million in collections. This represents a \$3.3 million collection increase. On the expenditure side, the total expenditures for the seven department is reported by the Budget Department as \$742.2 million, and as of the end of September expenditures are \$785.4 million, or have increased \$43.2 million.

As was discussed in the overall analysis, it can be seen that the passing of three months, from June 30th to September 30th has increased revenue collections only slightly while the expenditures increased considerable, even if for only a select group of agencies.

As the Administration continues in their effort to catch up and close prior financial periods, the Fiscal Analysis Division will continue to monitor the financial system and report any significant changes that materialize.

While the financial status of the city presents a challenging task to address, I look forward to assisting the Council and Administration in identification and analysis of all potential solutions to ensure the services to the citizen's of Detroit are optimized.

Attachments (4)

cc: Council Divisions
Loren Monroe, Auditor General
Joseph Harris, Chief Finance Officer
Pamela Scales, Budget Director
Londell Thomas, Council Liaison

Agency	Appropriation	Budget	Encumbrance	Actual	Funds Available
	00000 Total Undefined Appropriations	0.00	0.00	74,872.30	(74,872.30)
00 Total	#N/A	0.00	0.00	74,872.30	(74,872.30)
	00226 Total Budget Department Operations	2,811,204.56	4,726.96	2,600,592.47	205,885.13
12 Total	Budget Department	2,811,204.56	4,726.96	2,600,592.47	205,885.13
	00229 Total Administration and Licenses	(1,562.65)	(5,487.65)	0.00	3,925.00
13 Total	Buildings and Safety Department	(1,562.65)	(5,487.65)	0.00	3,925.00
	00008 Total Administration	1,129,272.69	2,578.85	1,357,695.47	(231,001.63)
	00009 Total Veterans Memorial Building	0.00	0.00	61,647.57	(61,647.57)
	00011 Total Cobo Center	11,568,925.42	443,167.13	15,173,840.39	(4,048,082.10)
	11150 Total Property Management	585,160.72	27,069.81	276,071.42	282,019.49
14 Total	Civic Center Department	13,283,358.83	472,815.79	16,869,254.85	(4,058,711.81)
	00120 Total Public Information and Promotional Servi	127,016.16	125,638.22	9,722.11	(8,344.17)
15 Total	Communications and Creative Services Dep	127,016.16	125,638.22	9,722.11	(8,344.17)
	00239 Total Consumer Advocacy	1,134.80	1,134.80	249,000.01	(249,000.01)
	00404 Total Licenses Permits Weight Measures	695.69	(6,682.55)	460,204.03	(452,825.79)
16 Total	Consumer Affairs Department	1,830.49	(5,547.75)	709,204.04	(701,825.80)
	00934 Total Cultural Affairs Administration	(2,221.69)	(2,221.69)	0.00	0.00
	11196 Total Eastern Market	396.80	396.80	0.00	0.00
17 Total	Cultural Affairs Department	(1,824.89)	(1,824.89)	0.00	0.00
	00028 Total Administration	3,342,534.09	821,721.59	3,093,308.31	(572,495.81)
	00030 Total Building Operations	3,893,369.00	0.00	2,726,602.58	1,166,766.42
	00034 Total Solid Waste Management	786,842.54	75,157.38	839,559.76	(127,874.60)
	00035 Total Refuse Collection	16,810,194.40	324,631.72	18,811,786.20	(2,326,223.52)
	00036 Total Snow and Ice Removal	274,815.00	0.00	0.00	274,815.00
	00037 Total Street Cleaning	64,552.66	64,552.66	662,252.42	(662,252.42)
	00038 Total Vacant Lot Clean-Up	386,576.06	153,723.42	275,129.90	(42,277.26)
	00039 Total Rodent Control	796.85	796.85	0.00	0.00
	00040 Total Refuse Disposal	88,985,377.73	32,458.96	88,507,676.48	445,242.29
	00041 Total Street Maintenance	38,520.99	29,367.96	11,830.79	(2,677.76)
	00042 Total Paved Street Maintenance	3,388.30	2,507.93	16,370.42	(15,490.05)
	00043 Total Transportation Engineering Division	(82.28)	(82.28)	3,707.07	(3,707.07)
	00044 Total Transportation Sign Shop	51,071.00	(7,429.00)	59,563.05	(1,063.05)
	00046 Total Equipment Maintenance	26,819.19	26,178.91	1,091.00	(450.72)
	00047 Total Yard Operations	1,169.33	1,166.10	0.00	3.23
	00048 Total Special Projects	149.86	149.86	0.00	0.00
	00049 Total Reimbursed - Street Maintenance	(259,958.91)	525,092.28	117,948.61	(902,999.80)
	00051 Total Vehicle Management	86,043.38	16,383.48	162,009.70	(92,349.80)
	00052 Total Stores and Supplies	2,619.87	1,905.35	63,143.61	(62,429.09)
	00299 Total Sidewalk Intersection - City Portion	1,105,632.35	601,534.11	517,641.62	(13,543.38)
	00910 Total City Engineer	6,726,370.38	670,128.81	7,747,538.73	(1,691,297.16)
	00996 Total Hired Trucks	901.00	901.00	0.00	0.00
	11191 Total Safety Signage	600,000.00	0.00	599,865.95	134.05
	11717 Total Detroit Call Center	32,735.41	6,071.20	356,011.29	(329,347.08)
19 Total	Department of Public Works	122,960,438.20	3,346,918.29	124,573,037.49	(4,959,517.58)
	12049 Total General Fund Account - Late Fees FY 07	2,000.00	12.01	1,972.38	15.61
21 Total	Detroit Workforce Development Department	2,000.00	12.01	1,972.38	15.61
	00935 Total Environmental Affairs Administration	1,535,039.05	124,750.63	1,118,226.47	292,061.95
	10844 Total Environmental Code Enforcement	2,974,900.78	9,300.72	2,614,065.87	351,534.19
22 Total	Department of Environmental Affairs	4,509,939.83	134,051.35	3,732,292.34	643,596.14
	00058 Total Administration	1,256,423.35	11,320.67	1,436,463.93	(191,361.25)
	00060 Total Assessments Division	5,229,921.44	46,876.57	5,620,094.50	(437,049.63)
	00061 Total Purchasing Division	2,159,841.05	5,998.64	1,864,874.62	288,967.79
	00063 Total Treasury Division	5,140,820.50	82,391.56	5,298,408.98	(239,980.04)
	00245 Total Accounts Division - Administration	6,472,403.11	80,698.25	6,098,044.35	293,660.51
	00246 Total Accounts - Pension and Employee Benefits	6,804,512.58	836,589.00	2,982,028.67	2,985,894.91
	00247 Total Accounts - City Income Tax Operation	4,186,769.27	104,944.81	4,085,866.98	(4,042.52)
	00832 Total Departmental Accounting Operations	2,474,119.00	0.00	3,498,514.89	(1,024,395.89)
	11859 Total Targeted Business Developments	809,262.00	(2,757.68)	569,479.80	242,539.88
23 Total	Finance Department	34,534,072.30	1,166,061.82	31,453,776.72	1,914,233.76
	00064 Total Executive Management and Support	6,052,708.85	(18,069.11)	5,885,700.62	185,077.34
	00065 Total Ordinance Enforcement	6,428,018.75	65,142.90	6,737,863.06	(374,987.21)
	00067 Total Emergency Medical Services	24,204,040.37	130,246.97	26,441,975.81	(2,368,182.41)
	00715 Total Vehicle Management and Supply	1,215,484.62	220,167.24	977,960.94	17,356.44
	00718 Total Fire Fighting Operations	123,970,310.56	(505,541.64)	133,675,142.09	(9,199,289.89)
	00760 Total Communication and System Support	2,956,635.70	(110,339.76)	3,977,858.68	(910,883.22)
	00965 Total Environmental Response	377,992.76	282,207.80	95,784.96	0.00
	10151 Total Casino Municipal Services-Fire	4,206,378.00	51,685.00	2,956,032.54	1,198,660.46
	10580 Total Emergency Management	(653.29)	187.99	(841.28)	0.00
24 Total	Fire Department	169,410,916.32	115,687.39	180,747,477.42	(11,452,248.49)
	00068 Total Administration	4,675,933.35	178,318.79	3,587,784.03	909,830.53
	00070 Total Communicable Disease Control	2,737,064.39	117,069.95	2,480,066.73	139,927.71
	00071 Total Environmental Health Services	(10,767.49)	(10,767.49)	0.00	0.00
	00073 Total Technical Support Services	5,351,594.73	703,576.46	3,833,240.77	814,777.50
	00074 Total Primary Family Care	250,091.96	(227,621.04)	541,594.87	(63,881.87)
	00076 Total Drug Education	234,568.79	(15,431.21)	250,000.00	0.00
	00077 Total Community Health Services	3,738,211.39	11,067.30	2,846,840.88	880,303.21
	00078 Total Substance Abuse	683,236.18	12,945.34	602,584.47	67,706.37

Agency	Appropriation	Budget	Encumbrance	Actual	Funds Available
	00081 Total Plant Operation and Maintenance-Herman K	825,258.19	(346,165.51)	1,249,385.30	(77,961.60)
	00377 Total Grant Contributions - Cash	1,320,000.00	0.00	1,320,000.00	0.00
	00410 Total Nutrition Services	553,011.00	0.00	346,298.85	206,712.15
	10836 Total Lead Abatement	349,034.00	0.00	37,104.67	311,929.33
	10889 Total Grace-Ross Center	894,235.61	212,910.08	546,634.97	134,690.56
	10890 Total Northeast Center	1,145,530.23	26,270.85	909,619.46	209,639.92
	10891 Total CHASS Center	(10,586.41)	(10,586.41)	0.00	0.00
	10892 Total Herman Kiefer Family Center	1,395,870.85	124,047.66	1,008,714.68	263,108.51
	10893 Total Animal Control Center	1,399,862.17	9,035.74	1,354,535.12	36,291.31
	10894 Total Community and Industrial Hygiene	1,038,348.75	6,052.52	791,984.45	240,311.78
	10895 Total Food Sanitation	1,527,585.05	30,270.43	1,167,703.39	329,611.23
	10896 Total Rodent Impact Program	12,248.84	1,487.68	70,547.20	(59,786.04)
25 Total	Department of Health and Wellness Promotion	28,110,331.58	822,481.14	22,944,639.84	4,343,210.60
	00082 Total Main Museum and Administration	476,299.02	447,674.59	189,128.32	(160,503.89)
26 Total	Historical	476,299.02	447,674.59	189,128.32	(160,503.89)
	00105 Total Administration	2,120,495.69	100,881.04	1,863,374.89	156,239.76
	00106 Total Personnel Selection	1,514,291.04	4,343.04	1,396,066.25	113,881.75
	00107 Total Supportive Services	654,719.15	(2,688.39)	751,152.88	(93,745.34)
	00108 Total Labor Relations	2,418,625.10	10,146.57	2,184,280.92	224,197.61
	00109 Total Urban Corps	0.00	0.00	0.00	0.00
	00833 Total Employee Services	8,434,751.88	18,368.94	7,601,651.65	814,731.29
	00854 Total Hearings and Policy Development	190,216.47	6,774.97	150,166.14	33,275.36
	10549 Total Apprentice Training Program	6,070,209.00	0.00	4,681,304.72	1,388,904.28
28 Total	Human Resources Department	21,403,308.33	137,826.17	18,627,997.45	2,637,484.71
	00250 Total Protection of Human Rights	904,034.74	10,549.20	807,664.47	85,821.07
	00879 Total Contract Compliance	17,010.13	22,757.25	129,835.29	(135,582.41)
29 Total	Human Rights Department	921,044.87	33,306.45	937,499.76	(49,761.34)
	10148 Total Homeless Services-Staff	80,000.00	80,000.00	25,126.38	(25,126.38)
	10149 Total Warming Center/Supportive Services	300,866.35	0.00	300,866.35	0.00
30 Total	Department of Human Services	380,866.35	80,000.00	325,992.73	(25,126.38)
	00024 Total Central Data Processing	24,313,594.37	1,421,789.58	23,665,671.21	(773,866.42)
	11827 Total Publishing Services	65,790.18	1,975.14	62,383.59	1,431.45
31 Total	Information Technology Services Department	24,379,384.55	1,423,764.72	23,728,054.80	(772,434.97)
	00255 Total Legislative Liaison	396,196.80	14,838.24	81,358.56	300,000.00
	00527 Total Administration and Operations	20,062,500.93	(240,806.97)	18,705,619.51	1,597,688.39
	11544 Total Risk Management	72.05	0.00	131,853.76	(131,781.71)
	11860 Total State Legislative Services	978,164.56	511,838.73	458,425.13	7,900.70
32 Total	Law Department	21,436,934.34	285,870.00	19,377,256.96	1,773,807.38
	00096 Total Executive Office	6,979,504.44	78,906.65	6,652,974.88	247,622.91
	00097 Total Neighborhood City Halls	2,065,999.21	71,110.73	1,970,607.19	24,281.29
	12158 Total 311 Call Center	1,491,760.00	88,500.00	1,180,608.93	222,651.07
	12159 Total Citizen Radio Patrol	250,000.00	1,012.78	248,668.07	319.15
	12222 Total Consumer Advocacy	146,478.00	0.00	21,387.40	125,090.60
	12223 Total Senior Advocacy	513,813.00	1,826.22	520,704.40	(8,717.62)
	12224 Total Special Events	200,000.00	(2,300.00)	7,827.50	194,472.50
33 Total	Mayor's Office	11,647,554.65	239,056.38	10,602,778.37	805,719.90
	00102 Total Parking Violations Bureau	9,924,547.69	623,921.58	8,166,841.47	1,133,784.64
34 Total	Municipal Parking Department	9,924,547.69	623,921.58	8,166,841.47	1,133,784.64
	00199 Total Public Commemorations	3,000.00	0.00	3,301.67	(301.67)
	00204 Total Organizations For Cities	412,211.50	(12,391.30)	382,063.80	42,539.00
	00209 Total Library Support	104,635.00	0.00	104,635.00	0.00
	00276 Total Greater Detroit Resource Recovery Author	987,868.00	17.00	751,949.40	235,901.60
	00277 Total Detroit Building Authority	1,045,874.88	466.54	1,004,663.93	40,444.41
	00335 Total Parking Programs	215,000.00	279.00	128,649.66	86,071.34
	00341 Total Tax Support - DOT	76,811,627.00	0.00	76,811,627.00	0.00
	00347 Total Airport Support	900,000.00	0.00	900,000.00	0.00
	00362 Total Tax Increment Districts	26,378,649.00	0.00	22,134,634.80	4,244,014.20
	00396 Total World Trade Program	250,000.00	0.00	250,000.00	0.00
	00444 Total Prior Year's Deficit	67,009,401.00	0.00	0.00	67,009,401.00
	00551 Total Prisoner Care	308,375.00	23,815.00	301,635.00	(17,075.00)
	00578 Total Parking Systems Operating Advance	12,061,609.00	0.00	10,150,218.82	1,911,390.18
	00636 Total Distributed State Aid - LTGO - 1989A	13,558,820.00	0.00	13,558,820.00	0.00
	00664 Total City-County Building Rent and Rehabilita	212,712.00	0.00	212,712.00	0.00
	00780 Total Downtown Development Auth SBT - Inventor	59,208.00	0.00	58,925.00	283.00
	00852 Total Claims Fund(Insurance Premium)	67,247,148.00	121,000.00	67,367,633.71	(241,485.71)
	00870 Total Centralized Utility Payments	0.00	0.00	(183,703.06)	183,703.06
	00939 Total Supplemental Fees (G D R R A)	52,905,118.61	824.80	52,973,678.88	(69,385.07)
	00972 Total Cable Communications Commission	1,421,839.79	196,767.78	906,372.06	318,699.95
	00973 Total Government Access	484,188.10	4,254.10	459,005.72	20,928.28
	00975 Total Health Care Improvement - Uniform Retire	53,000.00	0.00	0.00	53,000.00
	00993 Total Downtown Development Authority Bonds 199	1,413,555.00	0.00	1,413,555.00	0.00
	00995 Total DRMS	576,854.48	150,682.98	754,043.37	(327,871.87)
	04443 Total Adjustments and Undistributed Costs	0.00	0.00	28,054,478.82	(28,054,478.82)
	04739 Total General Revenue - Non-Departmental	11,069,792.00	0.00	950,537.70	10,119,254.30
	05414 Total African American History Museum - Operat	1,800,000.00	0.00	1,800,000.00	0.00
	06925 Total Temp Casino Site Sup & Infra Imp	259,090.15	193,461.86	0.00	65,628.29
	10397 Total Board of Ethics	247,838.44	(207.80)	212,118.15	35,928.09

Agency	Appropriation	Budget	Encumbrance	Actual	Funds Available
	10592 Total Drain Fee- Oakland County	35,000.00	0.00	0.00	35,000.00
	10634 Total City Vehicles-Lease Purchase	20,275,750.00	0.00	27,632,281.22	(7,356,531.22)
	11176 Total Grants Acquisition Office	885.00	550.75	0.00	334.25
	11177 Total Program Management Office	25,323,580.24	2,653,535.67	13,374,813.96	9,295,230.61
	11426 Total Office of Targeted Business Development	509.67	509.67	0.00	0.00
	11471 Total Strategic Management Center	421.02	421.02	(4,895.00)	4,895.00
	11519 Total Fiscal Stabilization Expense	5,272,590.25	606,027.50	4,975,312.75	(308,750.00)
	11541 Total Targeted Business	202.04	202.04	0.00	0.00
	11913 Total 800 MHZ Project	4,880,551.65	1,184,331.42	1,174,782.41	2,521,437.82
	11915 Total ITS - Unisys Project	3,502,280.43	0.00	3,384,870.00	117,410.43
	12129 Total 800 MHZ Project Debt Service	4,158,520.00	0.00	0.00	4,158,520.00
	12161 Total Zoo Operations	900,000.00	0.00	900,000.00	0.00
	12162 Total Historical Operations	500,000.00	0.00	497,884.61	2,115.39
	12226 Total Interest Short-Term Borrowing	3,000,000.00	0.00	4,077,663.08	(1,077,663.08)
35 Total	Non-Departmental	405,647,705.25	5,124,548.03	337,474,269.46	63,048,887.76
	00014 Total Community Development	1,037,018.04	70,220.21	938,507.92	28,289.91
	00015 Total Real Estate - City	2,594,242.41	18,856.66	2,639,394.31	(64,008.56)
	00595 Total Economic Development Corporation	325,000.00	50,000.00	300,000.00	(25,000.00)
	00597 Total Economic Growth Corporation	1,083,333.00	166,669.00	1,000,000.00	(83,333.00)
	00883 Total Development - City	2,345,027.20	81,328.89	2,268,583.03	(4,884.72)
36 Total	Planning and Development Department	7,384,620.65	387,074.76	7,146,485.26	(148,939.37)
	00111 Total Police Commission	2,735,695.66	3,211.34	2,663,270.76	69,213.56
	00112 Total Police Executive	11,203,430.55	2,025.23	9,800,442.83	1,400,962.49
	00113 Total Internal Control Bureau	(1,319.16)	(1,319.16)	0.00	0.00
	00115 Total Human Resources Bureau	5,281,924.12	(537.22)	5,655,800.23	(373,338.89)
	00116 Total Eastern Operations Bureau	12,202.42	12,081.07	2,761,236.53	(2,761,115.18)
	00117 Total Western Operations Bureau	7,085.55	6,071.97	2,492,804.31	(2,491,790.73)
	00118 Total Criminal Investigation Bureau	72,014,406.90	28,948.78	61,959,786.40	10,025,671.72
	00119 Total Fiscal Management Bureau	4,600,805.51	278,348.84	4,580,329.59	(257,872.92)
	00321 Total Secret Service Fund	562,500.00	0.00	213,880.35	348,619.65
	00380 Total Grant Contributions - Cash	2,033,686.00	40,002.00	442,541.23	1,551,142.77
	00537 Total Rape Counseling Unit	360,128.41	(3,939.59)	666,006.27	(301,938.27)
	00580 Total Public Acts 301-302 Training	1,796,585.88	71,304.68	481,893.92	1,243,387.28
	00880 Total Police Athletic League	597,987.41	5,268.41	718,901.40	(126,182.40)
	09112 Total Enhanced E-911	4,983,469.49	8,976.21	3,529,419.18	1,445,074.10
	10082 Total Assistant Chief	201,916,995.21	1,345.01	208,386,971.27	(6,471,321.07)
	10152 Total Casino Municipal Services-Police	7,876,985.97	6,580.68	8,768,125.04	(897,719.75)
	10886 Total Domestic Violence Unit	2,615,935.08	5,978.48	2,648,147.95	(38,191.35)
	11040 Total ADMINISTRATIVE PORTFOLIO	968,569.84	1,869.78	265,326.19	701,373.87
	11041 Total TECHNICAL SERVICES BUREAU	48,608,577.09	1,018,813.87	43,263,895.48	4,325,867.74
	11042 Total RISK MANAGEMENT BUREAU	12,240,782.05	33,802.45	13,088,455.30	(881,475.70)
	11193 Total Missing Persons Unit	0.00	0.00	(1,651.50)	1,651.50
	11376 Total Investigations Portfolio	17,778,685.00	12,530.74	22,982,211.30	(5,216,057.04)
	11377 Total Civil Rights Integrity Bureau	(922.62)	110.88	128,440.02	(129,473.52)
37 Total	Police Department	398,194,196.36	1,531,474.45	395,496,234.05	1,166,487.86
	00123 Total Administration	3,631,609.46	162,623.77	3,275,168.90	193,816.79
	00127 Total Engineering	917,996.72	20,188.01	836,530.35	61,278.36
	00128 Total Street Lighting	11,850,381.58	1,567,011.37	10,213,557.24	69,812.97
	00129 Total Operating Division	5,225,103.12	249,243.66	3,606,891.05	1,368,968.41
	00131 Total Heat and Power Production	42,284,899.26	1,101,954.68	42,595,892.01	(1,412,947.43)
	12155 Total Traffic Signals	2,308,198.00	231,196.47	1,496,348.73	580,652.80
38 Total	Public Lighting Department	66,218,188.14	3,332,217.96	62,024,388.28	861,581.90
	00133 Total Management	980.62	931.86	0.00	48.76
	00134 Total Recreation	246,049.75	246,049.75	0.00	0.00
	00136 Total Maintenance - Buildings and Equipment	54,890.37	54,890.37	4,199.54	(4,199.54)
	00137 Total Forestry and Landscape	174,221.81	174,161.81	1,119.99	(1,059.99)
	00138 Total Belle Isle	44,976.40	44,976.40	0.00	0.00
	10541 Total Management	33,533.53	33,306.03	34,591.94	(34,364.44)
	10542 Total Development and Support	(3,968.88)	11,384.63	16,085.70	(31,439.21)
	10543 Total Operations Support	333,894.28	168,844.19	185,386.06	(20,335.97)
	10544 Total North District Operations	146,069.91	146,069.91	0.00	0.00
	10545 Total South District Operations	6,057.04	5,024.90	557,099.22	(556,067.08)
	10546 Total West District Operations	10,944.44	10,944.44	0.00	0.00
	10547 Total East District Operations	26,751.18	26,822.61	665,567.15	(665,638.58)
	10548 Total Belle Isle District	10,280.70	24,349.26	86,447.11	(100,515.67)
	10600 Total Recreation Business Operations	16,146.73	(34,070.56)	138,742.92	(88,525.63)
	10842 Total After School Programs	114,249.88	6,248.88	122,656.93	(14,655.93)
	10888 Total Henderson Marina	(1,646.09)	(0.01)	(1,646.08)	0.00
	11656 Total Recreation Management	1,309,776.00	0.00	1,167,107.79	142,668.21
	11657 Total Business Operations & Support Services	6,869,692.15	568,571.19	9,806,754.15	(3,505,633.19)
	11658 Total Planning, Design & Construction Manageme	575,060.00	0.00	525,374.01	49,685.99
	11659 Total Buildings & Ground Maintenance	74,767.52	11,888.79	27,276.08	35,602.65
	11660 Total Huber Facility & Storeroom	70,612.09	40,990.68	23,775.11	5,846.30
	11661 Total Forestry Operations	20,639.04	12,365.23	3,852.06	4,421.75
	11662 Total Building Operations	0.00	0.00	69,385.57	(69,385.57)
	11663 Total Recreation Operations	7,573,295.39	53,989.55	5,773,432.93	1,745,872.91
	11664 Total Programming	111.39	0.00	807,229.76	(807,118.37)

Agency	Appropriation	Budget	Encumbrance	Actual	Funds Available
	11665 Total Belle Isle Operations	804,205.87	21,781.65	534,141.02	248,283.20
	11666 Total Youth	121,009.00	0.00	0.00	121,009.00
	11667 Total Eastern Market	603,482.76	4,512.62	241,872.26	357,097.88
	12141 Total Historic Fort Wayne	274,395.00	13,891.71	216,214.14	44,289.15
39 Total	Recreation Department	19,510,477.88	1,647,925.89	21,006,665.36	(3,144,113.37)
	00145 Total Senior Citizens Advocacy	110,962.15	2,142.07	113,913.59	(5,093.51)
	11100 Total Senior Citizens Special Event Division	3,688.16	3,688.16	0.00	0.00
40 Total	Senior Citizens Department	114,650.31	5,830.23	113,913.59	(5,093.51)
	00862 Total Youth Activity	1,452.70	1,452.70	0.00	0.00
43 Total	Youth Department	1,452.70	1,452.70	0.00	0.00
	00171 Total General Administration	(7,032.23)	(3,842.52)	283,335.93	(286,525.64)
	00172 Total Main Zoo Operations	83,482.92	95,347.54	771,764.64	(783,629.26)
	00175 Total Belle Isle Activities	10,563.71	8,133.71	55,163.08	(52,733.08)
44 Total	Zoological Institute	87,014.40	99,638.73	1,110,263.65	(1,122,887.98)
	11159 Total Blight Violation Adjudication	4,018,695.29	61,200.93	2,307,461.30	1,650,033.06
45 Total	Department of Administrative Hearing	4,018,695.29	61,200.93	2,307,461.30	1,650,033.06
	11515 Total Office of Homeland Security	432,595.00	1,316.00	546,539.87	(115,260.87)
46 Total	Office of Homeland Security	432,595.00	1,316.00	546,539.87	(115,260.87)
	11825 Total Administration	932,713.70	28,565.34	1,194,444.64	(290,296.28)
	11830 Total Facilities & Grounds Maintenance	32,260,612.00	2,066,093.68	35,817,497.69	(5,622,979.37)
	11831 Total Inventory Management	6,160,482.11	1,102,691.66	6,255,660.75	(1,197,870.30)
	12153 Total Fleet Management	16,721,702.00	(507,608.35)	20,001,967.72	(2,772,657.37)
	12154 Total General Services - Street Fund	4,020,327.00	107,946.81	2,014,615.76	1,897,764.43
47 Total	General Services	60,095,836.81	2,797,689.14	65,284,186.56	(7,986,038.89)
	00261 Total Auditing Operations	2,903,584.42	13,845.90	2,964,115.19	(74,376.67)
	11195 Total Risk Management Council	120,633.00	0.00	0.00	120,633.00
50 Total	Auditor General	3,024,217.42	13,845.90	2,964,115.19	46,256.33
	00183 Total Land Use Controls	909,876.22	122,994.65	793,603.97	(6,722.40)
51 Total	Board of Zoning Appeals	909,876.22	122,994.65	793,603.97	(6,722.40)
	00269 Total City Legislative Functions	8,778,115.37	280,996.57	7,866,134.40	630,984.40
	00922 Total Council President Office	933,791.28	22,637.26	820,576.76	90,577.26
	00923 Total Council Member Office 1	662,218.53	1,583.88	579,876.53	80,758.12
	00924 Total Council Member Office 2	658,800.57	4,233.70	551,398.13	103,168.74
	00925 Total Council Member Office 3	663,233.19	7,565.39	615,491.39	40,176.41
	00926 Total Council Member Office 4	677,784.27	23,877.81	531,082.59	122,823.87
	00927 Total Council Member Office 5	661,063.93	2,054.42	613,353.10	45,656.41
	00928 Total Council Member Office 6	676,866.97	15,996.10	557,521.79	103,349.08
	00929 Total Council Member Office 7	659,952.67	3,696.80	467,756.47	188,499.40
	00930 Total Council Member Office 8	659,460.60	29,982.18	573,314.47	56,163.95
52 Total	City Council	15,031,287.38	392,624.11	13,176,505.63	1,462,157.64
	00182 Total Investigation of Complaints	1,015,167.71	50,260.49	938,841.93	26,065.29
53 Total	Ombudsperson	1,015,167.71	50,260.49	938,841.93	26,065.29
	00393 Total District Court	8,470,333.94	99,962.64	7,611,417.68	758,953.62
	00663 Total 36th District Security Reimbursement	5,292,178.00	0.00	5,192,032.36	100,145.64
	05715 Total State Transferred Functions	28,555,085.00	0.00	30,787,196.32	(2,232,111.32)
	11194 Total Drug Court	500,000.00	0.00	351,503.90	148,496.10
	12221 Total Project Fresh Start	250,000.00	0.00	0.00	250,000.00
60 Total	36th District Court	43,067,596.94	99,962.64	43,942,150.26	(974,515.96)
	00265 Total City Clerk Operations	3,917,972.77	349,001.19	3,187,229.49	381,742.09
70 Total	City Clerk	3,917,972.77	349,001.19	3,187,229.49	381,742.09
	00181 Total Conduct of Elections	8,755,290.68	445,065.84	8,270,617.35	39,607.49
71 Total	Department of Elections	8,755,290.68	445,065.84	8,270,617.35	39,607.49
Grand Total		1,503,744,502.44	25,911,076.21	1,431,455,863.02	46,377,563.21
	Grand Total	1,503,744,502.44	25,911,076.21	1,431,455,863.02	46,377,563.21

**General Fund Revenue Summary for
June 30, 2007
as of Oct. 2, 2008**

Attachment I

Object	Object Name	Budget	Encumbrance	Actual	Funds Available
	Total All Revenue	(1,462,785,568.28)	(16,450.71)	(1,443,251,734.26)	(19,517,383.31)
404100	Municipal Income Tax	(270,000,000.00)	0.00	(299,208,321.96)	29,208,321.96
404105	Prior Years Municipal Income T	(1,405,000.00)	0.00	(30,171.92)	(1,374,828.08)
404110	Income Tax Refunds	0.00	0.00	20,929,303.05	(20,929,303.05)
422141	State Sales Tax-SRS-Constituti	(66,000,000.00)	0.00	(63,423,737.04)	(2,576,262.96)
422142	State Sales Tax-SRS-Statutory	(216,559,208.00)	0.00	(207,680,618.96)	(8,878,589.04)
401100	Current Year Property Taxes	(176,459,033.00)	0.00	(180,873,961.86)	4,414,928.86
401150	Uncollectable Property Tax	2,500,000.00	0.00	0.00	2,500,000.00
405200	Wagering Excise Tax - Casino	(164,100,000.00)	0.00	(156,631,119.38)	(7,468,880.62)
405300	Percentage Payment - Casinos	(20,750,000.00)	0.00	(23,132,450.74)	2,382,450.74
444150	Solid Waste Fees	(63,935,912.00)	0.00	(74,164,084.43)	10,228,172.43
405100	Utility Users Tax	(56,000,000.00)	0.00	(53,768,977.17)	(2,231,022.83)
464100	Sales Of City Real Property	(30,000,000.00)	0.00	(27,611,699.56)	(2,388,300.44)
	Total Major Revenue	(1,062,709,153.00)	0.00	(1,065,595,839.97)	2,886,686.97
	Total Other Revenue	(400,076,415.28)	(16,450.71)	(377,655,894.29)	(22,404,070.28)

Agency	Appropriation	Budget	Encumbrance	Actual	Funds Available
	00000 Total Undefined Appropriations	0.00	0.00	(140,756.24)	140,756.24
00 Total	#N/A	0.00	0.00	(140,756.24)	140,756.24
	00226 Total Budget Department Operations	2,888,970.92	12,372.31	2,560,439.96	316,158.65
12 Total	Budget Department	2,888,970.92	12,372.31	2,560,439.96	316,158.65
	00229 Total Administration and Licenses	(5,077.62)	(12,777.62)	7,700.00	0.00
	00231 Total Inspections	0.00	0.00	(18.16)	18.16
13 Total	Buildings and Safety Department	(5,077.62)	(12,777.62)	7,681.84	18.16
	00008 Total Administration	1,270,634.85	(12,250.51)	1,138,022.13	144,863.23
	00011 Total Cobo Center	16,756,958.13	239,970.30	17,249,313.72	(732,325.89)
	11150 Total Property Management	948,242.81	44,301.08	1,104,694.48	(200,752.75)
14 Total	Civic Center Department	18,975,835.79	272,020.87	19,492,030.33	(788,215.41)
	00120 Total Public Information and Promotional Servi	89,347.17	(5,466.71)	54,813.88	40,000.00
15 Total	Communications and Creative Services Dep	89,347.17	(5,466.71)	54,813.88	40,000.00
	00239 Total Consumer Advocacy	1,134.80	686.14	448.66	0.00
	00404 Total Licenses Permits Weight Measures	(10,282.83)	(12,374.85)	2,092.02	0.00
16 Total	Consumer Affairs Department	(9,148.03)	(11,688.71)	2,540.68	0.00
	00934 Total Cultural Affairs Administration	(2,221.69)	(2,539.37)	317.68	0.00
	11196 Total Eastern Market	396.80	(558.82)	955.62	0.00
17 Total	Cultural Affairs Department	(1,824.89)	(3,098.19)	1,273.30	0.00
	00028 Total Administration	3,701,549.19	1,262,617.82	3,780,184.57	(1,341,253.20)
	00030 Total Building Operations	3,891,914.00	0.00	2,684,197.62	1,207,716.38
	00034 Total Solid Waste Management	2,597.28	(2,433.23)	2,490.42	2,540.09
	00035 Total Refuse Collection	60,419.25	(10,671.48)	81,505.87	(10,415.14)
	00036 Total Snow and Ice Removal	510,990.00	0.00	0.00	510,990.00
	00037 Total Street Cleaning	54,556.36	52,556.36	500,274.57	(498,274.57)
	00038 Total Vacant Lot Clean-Up	78,587.20	74,757.69	104,281.84	(100,452.33)
	00039 Total Rodent Control	796.85	796.85	0.00	0.00
	00040 Total Refuse Disposal	20,877.53	(218,081.32)	237,206.37	1,752.48
	00041 Total Street Maintenance	26,328.08	24,859.48	454.58	1,014.02
	00042 Total Paved Street Maintenance	2,507.93	(12,673.33)	4,971.92	10,209.34
	00043 Total Transportation Engineering Division	(82.28)	(82.28)	0.00	0.00
	00044 Total Transportation Sign Shop	0.00	(117,000.00)	59,589.06	57,410.94
	00046 Total Equipment Maintenance	(13,130.99)	(15,528.81)	1,048.87	1,348.95
	00047 Total Yard Operations	251.10	231.10	0.00	20.00
	00048 Total Special Projects	149.86	149.86	0.00	0.00
	00049 Total Reimbursed - Street Maintenance	400,257.26	329,987.65	3,023.40	67,246.21
	00051 Total Vehicle Management	16,393.99	9,329.21	136,654.46	(129,589.68)
	00052 Total Stores and Supplies	261,878.98	140,830.29	116,719.62	4,329.07
	00299 Total Sidewalk Intersection - City Portion	601,534.11	601,526.73	0.00	7.38
	00910 Total City Engineer	8,110,070.78	737,403.83	6,306,492.22	1,066,174.73
	00996 Total Hired Trucks	901.00	901.00	0.00	0.00
	11717 Total Detroit Call Center	2,907.36	(3,042.35)	366.75	5,582.96
19 Total	Department of Public Works	17,732,254.84	2,856,435.07	14,019,462.14	856,357.63
	11652 Total General Fund Account - Late Fees FY 06	2,000.00	0.00	1,999.71	0.29
	12049 Total General Fund Account - Late Fees FY 07	12.01	0.00	1.54	10.47
	12742 Total Workforce Dev Dept Summer Yth Employment	600,000.00	0.00	263,057.11	336,942.89
21 Total	Detroit Workforce Development Department	602,012.01	0.00	265,058.36	336,953.65
	00935 Total Environmental Affairs Administration	1,558,689.83	111,256.70	1,437,809.47	9,623.66
	07235 Total Administration-Environmental Affairs Con	15,000.00	200.00	3,226.70	11,573.30
	10844 Total Environmental Code Enforcement	2,897,930.21	(12,716.04)	2,700,519.35	210,126.90
22 Total	Department of Environmental Affairs	4,471,620.04	98,740.66	4,141,555.52	231,323.86
	00058 Total Administration	1,138,277.94	(9,596.84)	1,205,043.99	(57,169.21)
	00060 Total Assessments Division	7,650,350.98	781,903.47	6,996,551.56	(128,104.05)
	00061 Total Purchasing Division	2,065,970.14	(1,250.94)	2,168,452.59	(101,231.51)
	00063 Total Treasury Division	5,605,495.04	44,524.60	5,022,869.50	538,100.94
	00245 Total Accounts Division - Administration	6,311,115.55	22,968.14	5,704,937.97	583,209.44
	00246 Total Accounts - Pension and Employee Benefits	9,846,187.00	160,850.25	3,197,835.67	6,487,501.08
	00247 Total Accounts - City Income Tax Operation	4,460,509.21	(47,764.96)	4,381,483.99	126,790.18
	00832 Total Departmental Accounting Operations	2,458,181.00	(740.56)	3,191,908.50	(732,986.94)
	10674 Total Office of Targeted Business Development	0.00	(221.20)	221.20	0.00
	11859 Total Targeted Business Developments	599,295.62	(268.71)	582,687.41	16,876.92
23 Total	Finance Department	40,135,382.48	950,403.25	32,451,992.38	6,732,986.85
	00064 Total Executive Management and Support	6,414,506.30	(119,511.91)	6,232,242.75	301,775.46
	00065 Total Ordinance Enforcement	7,306,974.96	9,824.78	7,290,016.31	7,133.87
	00067 Total Emergency Medical Services	27,278,759.65	(179,942.45)	26,977,287.24	481,414.86
	00715 Total Vehicle Management and Supply	846,021.36	(11,427.70)	810,817.42	46,631.64
	00718 Total Fire Fighting Operations	133,447,369.19	(328,020.75)	133,778,638.27	(3,248.33)
	00760 Total Communication and System Support	4,168,602.74	207,857.11	3,781,027.79	179,717.84
	00965 Total Environmental Response	582,207.80	207,027.92	375,179.88	0.00
	10151 Total Casino Municipal Services-Fire	4,696,292.00	(86,400.00)	4,240,137.86	542,554.14
	10580 Total Emergency Management	187.99	187.99	0.00	0.00
24 Total	Fire Department	184,740,921.99	(300,405.01)	183,485,347.52	1,555,979.48
	00068 Total Administration	5,509,573.79	323,938.77	4,518,029.26	667,605.76
	00070 Total Communicable Disease Control	2,925,789.95	105,445.37	2,150,365.19	669,979.39

Agency	Appropriation	Budget	Encumbrance	Actual	Funds Available
	00071 Total Environmental Health Services	(10,767.49)	(10,767.49)	0.00	0.00
	00073 Total Technical Support Services	5,307,770.33	607,718.23	4,374,997.07	325,055.03
	00074 Total Primary Family Care	198,272.96	(226,378.30)	448,587.09	(23,935.83)
	00076 Total Drug Education	234,568.79	(15,431.21)	250,000.00	0.00
	00077 Total Community Health Services	3,597,012.30	5,333.09	3,246,359.64	345,319.57
	00078 Total Substance Abuse	663,055.34	5,774.48	570,058.94	87,221.92
	00081 Total Plant Operation and Maintenance-Herman K	661,525.49	(424,030.69)	1,427,072.59	(341,516.41)
	00377 Total Grant Contributions - Cash	1,320,000.00	0.00	1,320,000.00	0.00
	00410 Total Nutrition Services	457,106.00	(1,538.60)	478,802.74	(20,158.14)
	10836 Total Lead Abatement	252,815.00	(180.00)	183,178.96	69,816.04
	10889 Total Grace-Ross Center	908,592.08	184,918.86	565,002.45	158,670.77
	10890 Total Northeast Center	1,274,582.85	54,187.83	1,087,300.41	133,094.61
	10891 Total CHASS Center	(10,586.41)	(10,586.41)	0.00	0.00
	10892 Total Herman Kiefer Family Center	1,288,420.66	216,183.13	901,364.93	170,872.60
	10893 Total Animal Control Center	1,581,730.74	(5,294.92)	1,607,200.42	(20,174.76)
	10894 Total Community and Industrial Hygiene	867,169.52	4,536.54	855,941.10	6,691.88
	10895 Total Food Sanitation	1,469,438.43	12,517.64	1,172,912.81	284,007.98
	10896 Total Rodent Impact Program	1,487.68	(64.85)	1,122.89	429.64
25 Total	Department of Health and Wellness Promotion	28,497,558.01	826,281.47	25,158,296.49	2,512,980.05
	00082 Total Main Museum and Administration	20,007.63	(38,267.18)	76,098.78	(17,823.97)
26 Total	Historical	20,007.63	(38,267.18)	76,098.78	(17,823.97)
	00105 Total Administration	3,756,199.30	(18,834.51)	2,403,138.19	1,371,895.62
	00106 Total Personnel Selection	1,369,354.04	(879.33)	1,421,537.97	(51,304.60)
	00107 Total Supportive Services	2,162.27	(12,086.39)	494,276.42	(480,027.76)
	00108 Total Labor Relations	3,238,851.07	18,465.57	2,432,949.09	787,436.41
	00833 Total Employee Services	8,174,069.99	(22,814.15)	7,341,667.12	855,217.02
	00854 Total Hearings and Policy Development	252,875.97	3,779.57	206,065.97	43,030.43
	10549 Total Apprentice Training Program	5,870,947.00	(480.00)	3,975,355.84	1,896,071.16
28 Total	Human Resources Department	22,664,459.64	(32,849.24)	18,274,990.60	4,422,318.28
	00250 Total Protection of Human Rights	1,680,236.35	6,789.53	1,228,144.25	445,302.57
	00879 Total Contract Compliance	10,462.25	4,848.50	125,147.46	(119,533.71)
	12462 Total Business Government Intern Program	17,500.00	0.00	0.00	17,500.00
29 Total	Human Rights Department	1,708,198.60	11,638.03	1,353,291.71	343,268.86
	10148 Total Homeless Services-Staff	80,000.00	3,402.35	51,471.27	25,126.38
	10149 Total Warming Center/Supportive Services	250,000.00	0.00	250,000.00	0.00
30 Total	Department of Human Services	330,000.00	3,402.35	301,471.27	25,126.38
	00024 Total Central Data Processing	25,028,051.58	1,931,638.10	22,691,756.13	404,657.35
	11827 Total Publishing Services	1,975.14	(4,802.00)	51,855.96	(45,078.82)
31 Total	Information Technology Services Department	25,030,026.72	1,926,836.10	22,743,612.09	359,578.53
	00255 Total Legislative Liaison	314,838.24	(21,635.76)	186,474.00	150,000.00
	00527 Total Administration and Operations	21,469,986.87	(1,055,838.87)	20,734,573.14	1,791,252.60
	11860 Total State Legislative Services	1,161,838.73	162,808.53	423,424.54	575,605.66
32 Total	Law Department	22,946,663.84	(914,666.10)	21,344,471.68	2,516,858.26
	00096 Total Executive Office	6,961,596.35	3,241.28	6,624,077.09	334,277.98
	00097 Total Neighborhood City Halls	2,102,246.19	(120,798.52)	2,077,223.45	145,821.26
	12158 Total 311 Call Center	2,101,839.00	(6,999.50)	1,909,385.87	199,452.63
	12159 Total Citizen Radio Patrol	300,000.00	(24,337.68)	286,041.52	38,296.16
	12222 Total Consumer Advocacy	216,686.00	(694.76)	198,462.71	18,918.05
	12223 Total Senior Advocacy	505,359.00	(8,864.17)	483,550.84	30,672.33
	12224 Total Special Events	97,700.00	(27,090.15)	117,924.07	6,866.08
33 Total	Mayor's Office	12,285,426.54	(185,543.50)	11,696,665.55	774,304.49
	00102 Total Parking Violations Bureau	10,170,070.16	(45,374.98)	8,537,369.89	1,678,075.25
34 Total	Municipal Parking Department	10,170,070.16	(45,374.98)	8,537,369.89	1,678,075.25
	00199 Total Public Commemorations	3,000.00	0.00	2,985.00	15.00
	00204 Total Organizations For Cities	506,879.70	19,093.70	468,524.17	19,261.83
	00276 Total Greater Detroit Resource Recovery Author	1,017,590.00	0.00	795,323.90	222,266.10
	00277 Total Detroit Building Authority	1,057,454.54	484.56	1,026,900.20	30,069.78
	00335 Total Parking Programs	196,229.00	445.00	102,612.00	93,172.00
	00341 Total Tax Support - DOT	79,708,123.00	0.00	79,708,123.00	0.00
	00347 Total Airport Support	582,137.00	0.00	582,137.00	0.00
	00362 Total Tax Increment Districts	21,571,461.00	0.00	8,286,038.49	13,285,422.51
	00396 Total World Trade Program	250,000.00	0.00	250,000.00	0.00
	00444 Total Prior Year's Deficit	88,622,889.00	0.00	0.00	88,622,889.00
	00551 Total Prisoner Care	323,815.00	(94,415.00)	520,995.00	(102,765.00)
	00578 Total Parking Systems Operating Advance	11,557,283.00	0.00	8,957,293.41	2,599,989.59
	00636 Total Distributed State Aid - LTGO - 1989A	13,558,800.00	0.00	13,558,800.00	0.00
	00780 Total Downtown Development Auth SBT - Inventor	57,856.00	0.00	0.00	57,856.00
	00852 Total Claims Fund(Insurance Premium)	59,733,091.00	54,276.68	61,378,531.79	(1,699,717.47)
	00870 Total Centralized Utility Payments	11,000.00	(10,207.96)	179,463.79	(158,255.83)
	00939 Total Supplemental Fees (G D R R A)	52,094,730.80	(11.39)	8,057.34	52,086,684.85
	00972 Total Cable Communications Commission	1,545,322.78	165,420.60	820,092.49	559,809.69
	00973 Total Government Access	608,824.10	31,090.86	477,252.80	100,480.44
	00993 Total Downtown Development Authority Bonds 199	772,194.00	0.00	0.00	772,194.00
	00995 Total DRMS	146,564.67	(129,020.41)	279,432.43	(3,847.35)

Agency	Appropriation	Budget	Encumbrance	Actual	Funds Available
	04443 Total Adjustments and Undistributed Costs	0.00	0.00	(587,730.24)	587,730.24
	04739 Total General Revenue - Non-Departmental	11,069,792.00	0.00	3,841,487.64	7,228,304.36
	05414 Total African American History Museum - Operat	1,950,000.00	0.00	1,800,000.00	150,000.00
	06925 Total Temp Casino Site Sup & Infra Imp	259,090.15	193,461.86	0.00	65,628.29
	10102 Total Health Care Improvement-Retirees	350,000.00	0.00	40,000.00	310,000.00
	10397 Total Board of Ethics	254,729.36	(1,286.02)	240,046.53	15,968.85
	10592 Total Drain Fee- Oakland County	70,000.00	0.00	69,367.78	632.22
	10634 Total City Vehicles-Lease Purchase	18,641,250.00	0.00	0.00	18,641,250.00
	11176 Total Grants Acquisition Office	550.75	488.51	62.24	0.00
	11177 Total Program Management Office	20,743,247.49	121,641.39	13,952,878.03	6,668,728.07
	11426 Total Office of Targeted Business Development	102.40	(376.92)	505.76	(26.44)
	11471 Total Strategic Management Center	421.02	421.02	0.00	0.00
	11519 Total Fiscal Stabilization Expense	19,398,527.50	543,523.50	19,259,004.00	(404,000.00)
	11541 Total Targeted Business	202.04	(706.52)	908.56	0.00
	11913 Total 800 MHZ Project	1,184,331.42	0.00	1,368,283.98	(183,952.56)
	11915 Total ITS - Unisys Project	3,671,447.43	0.00	3,654,603.80	16,843.63
	12129 Total 800 MHZ Project Debt Service	4,788,583.00	0.00	0.00	4,788,583.00
	12161 Total Zoo Operations	900,000.00	0.00	900,000.00	0.00
	12162 Total Historical Operations	502,115.00	0.00	500,000.00	2,115.00
	12170 Total PBX Phone System - Debt System	550,622.00	0.00	458,856.44	91,765.56
	12226 Total Interest Short-Term Borrowing	3,814,000.00	0.00	4,223,334.74	(409,334.74)
	12393 Total Solid Waste Fund Subsidy	22,980,341.00	0.00	0.00	22,980,341.00
	12461 Total General City Pension Improvement	866,000.00	0.00	0.00	866,000.00
35 Total	Non-Departmental	445,920,597.15	894,323.46	227,124,172.07	217,902,101.62
	00014 Total Community Development	390,821.69	(435,052.39)	649,814.89	176,059.19
	00015 Total Real Estate - City	3,339,002.66	35,866.41	2,949,793.83	353,342.42
	00595 Total Economic Development Corporation	350,000.00	50,000.00	275,000.00	25,000.00
	00597 Total Economic Growth Corporation	1,166,669.00	166,670.00	916,663.00	83,336.00
	00883 Total Development - City	1,397,194.20	78,659.20	1,313,584.88	4,950.12
	12368 Total DTC Loan Repayment	146,000.00	0.00	146,000.00	0.00
36 Total	Planning and Development Department	6,789,687.55	(103,856.78)	6,250,856.60	642,687.73
	00111 Total Police Commission	2,786,982.49	(14,737.55)	2,560,420.87	241,299.17
	00112 Total Police Executive	11,913,873.32	(9,504.69)	10,709,420.34	1,213,957.67
	00113 Total Internal Control Bureau	(1,319.16)	(3,790.08)	1,786.32	684.60
	00115 Total Human Resources Bureau	5,785,460.78	102,501.02	5,197,052.57	485,907.19
	00116 Total Eastern Operations Bureau	11,031.06	(2,656.18)	13,687.24	0.00
	00117 Total Western Operations Bureau	5,987.97	(5,323.70)	11,311.67	0.00
	00118 Total Criminal Investigation Bureau	79,867,777.78	14,038.35	68,539,677.62	11,314,061.81
	00119 Total Fiscal Management Bureau	16,261,266.68	(40,466.29)	10,478,575.80	5,823,157.17
	00321 Total Secret Service Fund	562,500.00	0.00	264,054.33	298,445.67
	00380 Total Grant Contributions - Cash	813,969.00	2.00	806,546.06	7,420.94
	00537 Total Rape Counseling Unit	348,546.41	(3,939.59)	195,831.30	156,654.70
	00580 Total Public Acts 301-302 Training	2,124,770.68	35,144.74	367,627.29	1,721,998.65
	00880 Total Police Athletic League	631,320.41	4,143.41	599,169.71	28,007.29
	09112 Total Enhanced E-911	5,352,232.21	86,418.02	3,196,021.56	2,069,792.63
	10082 Total Assistant Chief	243,151,897.01	21,173.07	242,873,456.65	257,267.29
	10152 Total Casino Municipal Services-Police	8,864,840.68	6,262.10	8,784,081.48	74,497.10
	10886 Total Domestic Violence Unit	2,579,307.08	(4,209.57)	2,556,244.27	27,272.38
	11040 Total ADMINISTRATIVE PORTFOLIO	990,897.31	2,125.09	305,859.16	682,913.06
	11041 Total TECHNICAL SERVICES BUREAU	32,575,486.99	215,215.98	31,306,049.25	1,054,221.76
	11042 Total RISK MANAGEMENT BUEREAU	14,536,471.25	27,528.87	13,164,016.44	1,344,925.94
	11193 Total Missing Persons Unit	0.00	(894.96)	894.96	0.00
	11376 Total Investigations Portfolio	12,530.74	7,708.24	1,472.00	3,350.50
	11377 Total Civil Rights Integrity Bureau	110.88	108.92	10,790.44	(10,788.48)
	12443 Total Board of Police Commissioners - Special	1,500.00	0.00	0.00	1,500.00
37 Total	Police Department	429,177,441.57	436,847.20	401,944,047.33	26,796,547.04
	00123 Total Administration	2,530,408.54	270,217.80	1,678,287.95	581,902.79
	00127 Total Engineering	941,435.27	3,086.82	848,885.22	89,463.23
	00128 Total Street Lighting	15,494,586.16	573,354.07	16,242,100.42	(1,320,868.33)
	00129 Total Operating Division	4,610,128.76	222,831.94	4,117,293.56	270,003.26
	00131 Total Heat and Power Production	40,086,058.91	2,079,885.25	45,249,219.34	(7,243,045.68)
	12155 Total Traffic Signals	2,095,563.75	204,058.55	1,834,428.77	57,076.43
38 Total	Public Lighting Department	65,758,181.39	3,353,434.43	69,970,215.26	(7,565,468.30)
	00133 Total Management	470.40	470.40	0.00	0.00
	00134 Total Recreation	246,049.75	246,049.75	380.65	(380.65)
	00136 Total Maintenance - Buildings and Equipment	49,367.62	49,367.62	0.00	0.00
	00137 Total Forestry and Landscape	(18,979.85)	(18,979.85)	0.00	0.00
	00138 Total Belle Isle	(51.00)	(51.00)	0.00	0.00
	10541 Total Management	(899.22)	(1,380.30)	481.08	0.00
	10542 Total Development and Support	11,425.69	(34,320.61)	45,717.16	29.14
	10543 Total Operations Support	126,365.18	111,220.57	14,773.33	371.28
	10544 Total North District Operations	140,836.16	140,836.16	0.00	0.00
	10545 Total South District Operations	5,024.90	4,574.00	450.90	0.00
	10546 Total West District Operations	(1,055.56)	(3,151.36)	2,095.80	0.00

Agency	Appropriation	Budget	Encumbrance	Actual	Funds Available
	10547 Total East District Operations	17,857.40	8,667.26	8,706.49	483.65
	10548 Total Belle Isle District	22,582.06	20,091.32	2,490.74	0.00
	10600 Total Recreation Business Operations	(34,070.56)	(37,971.22)	122,969.61	(119,068.95)
	10842 Total After School Programs	(7,034.56)	(7,671.31)	636.75	0.00
	10888 Total Henderson Marina	(0.01)	(7,423.93)	7,423.92	0.00
	11656 Total Recreation Management	1,557,477.00	0.00	1,480,514.20	76,962.80
	11657 Total Business Operations & Support Services	9,940,251.71	1,001,486.82	8,918,162.15	20,602.74
	11658 Total Planning, Design & Construction Manageme	463,719.00	0.00	470,643.18	(6,924.18)
	11659 Total Buildings & Ground Maintenance	11,888.79	(6,402.15)	18,290.94	0.00
	11660 Total Huber Facility & Storeroom	34,021.28	13,867.30	20,153.98	0.00
	11661 Total Forestry Operations	8,365.23	5,557.23	2,808.00	0.00
	11663 Total Recreation Operations	16,041,894.92	3,100,447.72	9,277,279.21	3,664,167.99
	11664 Total Programming	0.00	(13,484.56)	262,361.17	(248,876.61)
	11665 Total Belle Isle Operations	857,821.15	(801.12)	592,072.02	266,550.25
	11666 Total Youth	120,070.00	0.00	0.00	120,070.00
	11667 Total Eastern Market	161,574.71	(50,336.44)	160,989.23	50,921.92
	12141 Total Historic Fort Wayne	341,803.71	107,160.25	255,301.60	(20,658.14)
39 Total	Recreation Department	30,096,775.90	4,627,822.55	21,664,702.11	3,804,251.24
	00145 Total Senior Citizens Advocacy	2,142.07	(9,852.86)	12,688.20	(693.27)
	11100 Total Senior Citizens Special Event Division	479.96	(3,063.62)	1,531.81	2,011.77
40 Total	Senior Citizens Department	2,622.03	(12,916.48)	14,220.01	1,318.50
	00862 Total Youth Activity	(3,347.30)	(3,347.30)	231,769.16	(231,769.16)
43 Total	Youth Department	(3,347.30)	(3,347.30)	231,769.16	(231,769.16)
	00171 Total General Administration	(4,144.52)	(19,517.97)	11,495.25	3,878.20
	00172 Total Main Zoo Operations	(6,991.83)	(129,307.48)	69,782.67	52,532.98
	00175 Total Belle Isle Activities	7,119.96	(11,028.94)	18,148.90	0.00
44 Total	Zoological Institute	(4,016.39)	(159,854.39)	99,426.82	56,411.18
	11159 Total Blight Violation Adjudication	2,231,586.26	(151,917.35)	2,277,763.16	105,740.45
45 Total	Department of Administrative Hearing	2,231,586.26	(151,917.35)	2,277,763.16	105,740.45
	11515 Total Office of Homeland Security	593,354.00	492.75	571,501.63	21,359.62
46 Total	Office of Homeland Security	593,354.00	492.75	571,501.63	21,359.62
	11825 Total Administration	1,718,376.73	36,928.14	1,659,675.08	21,773.51
	11830 Total Facilities & Grounds Maintenance	34,080,586.32	(1,665,424.23)	37,270,890.92	(1,524,880.37)
	11831 Total Inventory Management	9,618,719.40	(738,604.31)	10,901,474.33	(544,150.62)
	12153 Total Fleet Management	18,515,800.65	(3,249,846.35)	24,222,914.00	(2,457,267.00)
	12154 Total General Services - Street Fund	5,380,301.81	45,977.13	4,577,618.09	756,706.59
47 Total	General Services	69,313,784.91	(5,570,969.62)	78,632,572.42	(3,747,817.89)
	00261 Total Auditing Operations	5,409,788.13	322,292.25	4,452,357.83	635,138.05
	11195 Total Risk Management Council	131,054.00	0.00	9,928.50	121,125.50
50 Total	Auditor General	5,540,842.13	322,292.25	4,462,286.33	756,263.55
	00183 Total Land Use Controls	974,572.57	70,688.41	832,162.61	71,721.55
51 Total	Board of Zoning Appeals	974,572.57	70,688.41	832,162.61	71,721.55
	00269 Total City Legislative Functions	8,355,901.66	(350,196.73)	8,426,891.45	279,206.94
	00922 Total Council President Office	942,477.06	(6,048.33)	898,586.73	49,938.66
	00923 Total Council Member Office 1	646,647.10	(4,568.46)	609,467.65	41,747.91
	00924 Total Council Member Office 2	648,036.21	(9,749.80)	645,745.49	12,040.52
	00925 Total Council Member Office 3	650,697.43	(17,166.88)	617,370.69	50,493.62
	00926 Total Council Member Office 4	668,625.84	8,036.41	606,811.97	53,777.46
	00927 Total Council Member Office 5	647,036.52	(4,401.33)	565,281.59	86,156.26
	00928 Total Council Member Office 6	659,811.74	2,888.65	523,567.56	133,355.53
	00929 Total Council Member Office 7	647,662.25	(3,349.02)	518,371.33	132,639.94
	00930 Total Council Member Office 8	675,108.78	12,995.92	584,869.21	77,243.65
52 Total	City Council	14,542,004.59	(371,559.57)	13,996,963.67	916,600.49
	00182 Total Investigation of Complaints	1,441,927.56	5,426.73	1,356,856.29	79,644.54
53 Total	Ombudsperson	1,441,927.56	5,426.73	1,356,856.29	79,644.54
	00393 Total District Court	8,532,310.81	121,223.69	7,729,315.55	681,771.57
	00663 Total 36th District Security Reimbursement	5,681,168.00	0.00	4,815,649.98	865,518.02
	05715 Total State Transferred Functions	29,967,688.00	0.00	31,978,936.47	(2,011,248.47)
	11194 Total Drug Court	400,000.00	0.00	333,635.06	66,364.94
	12221 Total Project Fresh Start	250,000.00	0.00	182,294.10	67,705.90
60 Total	36th District Court	44,831,166.81	121,223.69	45,039,831.16	(329,888.04)
	00265 Total City Clerk Operations	4,008,653.49	(118,021.48)	3,814,891.27	311,783.70
70 Total	City Clerk	4,008,653.49	(118,021.48)	3,814,891.27	311,783.70
	00181 Total Conduct of Elections	11,315,481.73	352,706.77	10,817,176.78	145,598.18
71 Total	Department of Elections	11,315,481.73	352,706.77	10,817,176.78	145,598.18
Grand Total		1,525,804,021.79	9,100,808.14	1,254,929,122.41	261,774,091.24
Grand Total		1,525,804,021.79	9,100,808.14	1,254,929,122.41	261,774,091.24

**General Fund Revenue Summary for
June 30, 2008
as of Oct. 2, 2008**

Attachment II

Object	Object Name	Budget	Encumbrance	Actual	Funds Available
	Total All Revenue	(1,494,507,947.83)	4,433.14	(1,306,835,079.20)	(187,677,301.77)
404100	Municipal Income Tax	(277,562,000.00)	0.00	(303,979,958.25)	26,417,958.25
404105	Prior Years Municipal Income T	0.00	0.00	(899.01)	899.01
404110	Income Tax Refunds	0.00	0.00	20,738,584.04	(20,738,584.04)
422141	State Sales Tax-SRS-Constituti	(64,670,920.00)	0.00	(65,432,065.00)	761,145.00
422142	State Sales Tax-SRS-Statutory	(209,731,358.00)	0.00	(207,271,632.00)	(2,459,726.00)
401100	Current Year Property Taxes	(176,892,973.00)	0.00	(176,740,050.43)	(152,922.57)
401150	Uncollectable Property Tax	3,426,000.00	0.00	0.00	3,426,000.00
405200	Wagering Excise Tax - Casino	(167,118,000.00)	0.00	(156,899,277.16)	(10,218,722.84)
405300	Percentage Payment - Casinos	(26,130,000.00)	0.00	(23,049,421.93)	(3,080,578.07)
444150	Solid Waste Fees	0.00	0.00	0.00	0.00
405100	Utility Users Tax	(60,000,000.00)	0.00	(53,255,050.10)	(6,744,949.90)
464100	Sales Of City Real Property	(13,000,000.00)	0.00	(2,761,596.53)	(10,238,403.47)
	Total Major Revenue	(991,679,251.00)	0.00	(968,651,366.37)	(23,027,884.63)
	Total Other Revenue	(502,828,696.83)	4,433.14	(338,183,712.83)	(164,649,417.14)

**Solid Waste Fund
Expenditures
June 30, 2008
as of Oct. 2, 2008**

Attachment IIA

Object	Object Name	Budget	Encumbrance	Actual	Funds Available
601100 Total	Salaries-Full Time	1,426,042.00	0.00	1,513,005.43	(86,963.43)
601300 Total	Salaries-Overtime	163,137.00	0.00	573,888.92	(410,751.92)
601400 Total	Salaries-Shift Premium	6,010.00	0.00	7,387.30	(1,377.30)
601500 Total	Salaries-Holiday Premium	6,751.00	0.00	17,195.08	(10,444.08)
602100 Total	Wages-Full Time	8,837,859.00	0.00	7,741,417.33	1,096,441.67
602300 Total	Wages-Overtime	897,799.00	0.00	1,954,586.40	(1,056,787.40)
602400 Total	Wages-Shift Premium	5,316.00	0.00	24,624.45	(19,308.45)
602500 Total	Wages-Holiday Premium	26,717.00	0.00	44,422.86	(17,705.86)
602600 Total	Wages-Employee Illness	0.00	0.00	1,013.28	(1,013.28)
602995 Total	Wages-Clearing Transfer Acct	(300,000.00)	0.00	0.00	(300,000.00)
603100 Total	Empl Ben-Pensions	1,139,258.00	0.00	2,375,401.48	(1,236,143.48)
603101 Total	Pension UAAL	1,187,000.00	0.00	0.00	1,187,000.00
603200 Total	Empl Ben-Hospitalization	1,465,701.00	0.00	3,861,292.95	(2,395,591.95)
603220 Total	Empl Ben-Hosp General Retiree	1,714,634.00	0.00	0.00	1,714,634.00
603300 Total	Empl Ben-Social Security	877,678.00	0.00	929,192.06	(51,514.06)
603400 Total	Unemployment	180,423.00	0.00	0.00	180,423.00
603405 Total	Workers Compensation	455,876.00	0.00	0.00	455,876.00
603900 Total	Empl Ben-Miscellaneous	5,122.00	0.00	1,115,977.67	(1,110,855.67)
603995 Total	Empl Ben-Fringe Clearing Trans	(210,990.00)	0.00	0.00	(210,990.00)
604100 Total	Other Comp-Unused Sick Leave	177,483.00	0.00	81,108.10	96,374.90
604200 Total	Other Comp-Longevity	103,265.00	0.00	126,200.00	(22,935.00)
604900 Total	Other Comp-Other Special Prem	35,729.00	0.00	45,863.82	(10,134.82)
604920 Total	Other Comp-Suppl Unemployment	1,774.00	0.00	0.00	1,774.00
605100 Total	Group Life Insurance	33,925.00	0.00	0.00	33,925.00
605205 Total	Eye Care-Active	16,785.00	0.00	0.00	16,785.00
605210 Total	Eye Care-Retirants	20,739.50	0.00	0.00	20,739.50
605500 Total	Income Protection	15,213.50	0.00	0.00	15,213.50
605620 Total	Dental Active	76,063.50	0.00	0.00	76,063.50
605640 Total	Dental Retired	114,907.50	0.00	0.00	114,907.50
617900 Total	Contract Svcs-Other-Misc	52,200.00	643.47	32,502.03	19,054.50
620100 Total	Office Supplies	10,000.00	(244.44)	3,909.61	6,334.83
621900 Total	Oper Supplies-Miscellaneous	50,000.00	22,637.76	12,862.42	14,499.82
622100 Total	Repairs & Maint-Automotive	4,681,064.00	(4,681,064.00)	9,362,128.00	0.00
622300 Total	Repairs & Maint-Equipment	10,000.00	0.00	1,160.00	8,840.00
622301 Total	Repairs & Maint-Hardware	3,144.00	0.00	0.00	3,144.00
626010 Total	Advertising	350,000.00	0.00	126,811.74	223,188.26
626100 Total	Printing	3,332.00	1,999.99	15,497.43	(14,165.42)
626415 Total	Rentals- Office Equipment	20,883.00	(2,928.00)	8,348.12	15,462.88
627170 Total	Pur Svcs-Tipping Fees	86,510,634.00	0.00	82,976,187.34	3,534,446.66
628508 Total	Violation Penalties	0.00	0.00	50.00	(50.00)
642400 Total	Acquisitions-Intercep and Regu	399,924.00	0.00	321,100.00	78,824.00
Grand Total		110,571,399.00	(4,658,955.22)	113,273,133.82	1,957,220.40

**Solid Waste Fund
Revenues
June 30, 2008**

Attachment IIA

Obj	Object Name	Budget	Encumbrance	Actual	Funds Available
407120 Total	Development Improvement Assmt	(155,825.00)	0.00	(100,545.00)	(55,280.00)
408170 Total	Other Interest On Taxes	0.00	0.00	(911,131.70)	911,131.70
440100 Total	Maintenance & Construction	(20,898.00)	0.00	0.00	(20,898.00)
444100 Total	Sanitation Charges	(640,667.00)	0.00	(97,757.92)	(542,909.08)
444150 Total	Solid Waste Fees	(74,208,600.00)	0.00	(55,648,254.01)	(18,560,345.99)
444160 Total	Commercial Solid Waste Fee	(5,298,050.00)	0.00	(178,472.69)	(5,119,577.31)
444170 Total	Sanitation Inspection Fee	(7,267,018.00)	0.00	0.00	(7,267,018.00)
540105 Total	General Fund Contributions	(22,980,341.00)	0.00	0.00	(22,980,341.00)
Grand Total		(110,571,399.00)	0.00	(56,936,161.32)	(53,635,237.68)

Monica Conyers
President

JoAnn Watson
President Pro Tem

Sheila M. Cockrel
Barbara Rose Collins
Brenda Jones
Kwame Kenyatta
Martha Reeves
Alberta Tinsley-Talabi

September 23, 2008

Mr. Irvin Corley, Director
City Council Fiscal Analysis Division

**RE: BUDGET DEPARTMENT REPORT RELATIVE TO QUARTERLY
FINANCIAL REPORT FOR THE PERIOD ENDING JUNE 30, 2008**

Dear Mr. Corley:

During the Budget, Finance and Audit Standing Committee meeting on September 19, 2008, the City Council received a report from the Budget Department relative to the above-captioned matter. As a result, the Council requested that it be referred to your office for review and response. A copy of the clerk's notes is attached for your convenience.

Please forward a report to the City Clerk's Office prior to **FRIDAY, OCTOBER 10, 2008**, as this matter is scheduled to appear as a line item on the committee's calendar for that date.

Sincerely,



Janice M. Winfrey
City Clerk

/kb

Attachment

KB

FRIDAY, SEPTEMBER 19, 2008 – LINE ITEM NO. 28

RE: BUDGET DEPARTMENT - SUBMITTING REPORT RELATIVE TO QUARTERLY FINANCIAL REPORT FOR THE PERIOD ENDING JUNE 30, 2008. (Department indicates the continued process of validating preliminary accounting statements, evaluating requests for Balance Forwarded and working diligently to determine the need for year-end adjustments to agency closing statements. Also, Fiscal Year 2008-09 includes a prior year deficit appropriation of \$78,000,000.00.)

S. COCKREL: What are we looking at as the big picture in terms of there is an '08-'09 prior-year deficit of \$78 million that the department still believes is achievable? How do you feel about that Mr. Corley?

IRVIN CORLEY: Our preliminary estimate, Madame Chair, is \$130 million. We are in the process of reviewing revenue in the expenditure accounts, so that is going to take us at least 2-1/2 weeks and that is why I'm asking for three weeks. Just to remind the Council, the deficit in 2006 was \$173 million. It looks like the deficit for 2007 is \$149 million, so there is some improvement. And, then right now we are looking at 130 so, it is some improvement; however, we still got about \$50 million to address. I hope that, again, I know the new Mayor has a lot on his plate, but a cut plan needs to be presented to City Council as soon as possible. I believe Ms. Scales (Budget Dept.) indicated to me at least personally that she hopes to have something by the end of October and I hope that still occurs because we need to know going henceforth how we are going to deal with this budget obviously.

S. COCKREL: You are absolutely right we got to have a clear plan and a clear direction sooner as opposed to later.

We will refer this to the Fiscal Analyst and bring it back in three (3) weeks.

All were in favor; motion carried 3-0.

*Denise Young
Assistant City Council Committee Clerk*



BUDGET,
FINANCE AND
AUDIT
STANDING
COMMITTEE

2 WOODWARD AVE., SUITE 1100
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28

August 28, 2008

HONORABLE CITY COUNCIL:

RE: Quarterly Financial Report

Attached please find the quarterly financial report for the period ending June 30, 2008.

At this point, we are currently in the process of validating preliminary accounting statements, evaluating requests for Balance Forwards and working diligently to determine the need for year-end adjustments to agency closing statements.

FY 2008-09 includes a prior year deficit appropriation of \$78 million. At this point we still believe that is achievable.

Upon completion of validating the accounting statements for FY 2007-08, we will forward the results to your Honorable Body.

I will be able to discuss this report, if necessary, at your convenience.

Respectfully submitted,

Pamela C. Scales
Budget Director

Attachment

cc: Kwame M. Kilpatrick, Mayor
Kandia Milton, Deputy Mayor
Norman White, Finance Director
Kerwin Wimberly, City Council Liaison

FRIDAY SEP 19 2008

Received Report to Fiscal
BB in 3 weeks (mon)

PART I
GENERAL FUND
MAJOR SOURCES OF REVENUE AND ESTIMATED SURPLUS/(DEFICIT)
As of June 30, 2008

	Total Annual Budget	Amount Collected through June 30, 2008	Better/(Worse) than Budget Year to Date	% Variance Better/(Worse) than Budget Year to Date	Remaining Annual Budget	% Collected to Date		Estimated Year End Surplus/(Deficit) Manually Computed
						Current Year	Prior Year	
Municipal Income Tax	\$277,562,000	\$282,266,955	\$4,704,955	1.70%	(\$4,704,955)	101.70%	102.32%	\$0
Current Year Property Tax	173,466,973	176,890,050	\$3,423,077	1.97%	(3,423,077)	101.97%	103.98%	0
Utility Users' Tax	60,000,000	53,255,050	(\$6,744,950)	-11.24%	6,744,950	88.76%	98.68%	0
State Revenue Sharing								
Sales Tax - Constitutional	\$64,670,920	\$65,432,065	\$761,145	1.18%	(\$761,145)	101.18%	96.51%	(\$465,883)
Sales Tax - Statutory	209,731,358	207,271,632	(\$2,459,726)	-1.17%	2,459,726	98.83%	96.11%	(2,783,723)
Total	\$274,402,278	\$272,703,697	(\$1,698,581)	-0.62%	\$1,698,581	99.38%	96.20%	(\$3,249,606)
Grand Total	\$785,431,251	\$785,115,752	(\$315,499)	-0.04%	\$315,499	99.96%	100.27%	(\$3,249,606)

Note: State Equity revenues were eliminated from the General Fund upon the transfer of the Zoo and Historical operations to an independent agency in FY 2006.

PART II
GENERAL FUND APPROPRIATIONS
(including fringe benefits)
ESTIMATED SURPLUS/(DEFICIT)
as of June 30, 2008

	Total Annual Budget	Amount Expended through June 30, 2008	Better/(Worse) than Budget Year to Date	% Variance Better/(Worse) than Budget Year to Date	Remaining Annual Budget	% Expended to Date		Estimated Year End Surplus/(Deficit) Manually Computed
						Current Year	Prior Year	
19 DEPT OF PUBLIC WORKS	\$14,786,381	\$13,031,807	\$1,754,574	11.87%	\$1,059,214	88.13%	101.40% **	\$561,968
23 FINANCE	37,035,910	32,048,257	4,987,653	13.47%	6,756,023	86.53%	89.16%	2,254,855
24 FIRE	184,801,899	182,750,028	2,051,871	1.11%	1,650,551	98.89%	106.34%	4,972,328
25 HEALTH	27,738,672	24,568,393	3,170,279	11.43%	2,532,485	88.57%	81.42%	3,017,089
37 POLICE	425,242,068	400,788,631	24,453,437	5.75%	26,810,554	94.25%	99.62%	11,751,662
38 PUBLIC LIGHTING	62,639,832	68,644,251	(6,004,419)	-9.59%	(7,545,142)	109.59%	93.53%	(425,000)
39 RECREATION	28,807,810	20,388,585	8,419,225	29.23%	4,125,340	70.77%	106.47%	104,725
TOTAL	\$781,052,572	\$742,219,952	\$38,832,620	4.97%	\$35,389,025	95.03%	99.87%	\$22,237,627

NOTE: Fringe Benefits (entire General Fund, excluding pensions) are estimated to surplus/deficit in the amount of (\$0).

** Beginning with fiscal year 2007- 08, the Department of Public Works refuse collection activity is recorded in a separate fund, Fund 3104- Solid Waste

PART I
GENERAL FUND
MAJOR SOURCES OF REVENUES AND ESTIMATED SUPRLUS/DEFICIT
for June 30, 2008, as of Sept. 2008
Prepared by the City Council Fiscal Analysis Division

Column Calculation	B	C	D C x %	E	F E - D	G F / D	H C - E	I E / C	J
	Total Adopted Annual Budget	Total Amended Budget	Budget for Report Period 100.0%	Collected through Jun 30, 2008	Better/(Worse) than Budget Year to Date	% Variance Better/(Worse) than Budget Year to Date	Remaining Annual Budget	% Collected to Date Current Year	Prior Year
Municipal Income Tax	\$277,562,000	\$277,562,000	\$277,562,000	\$283,242,273	\$5,680,273	2.05%	(5,680,273)	102.05%	102.54%
Current Year Property Tax	173,466,973	173,466,973	173,466,973	176,740,050	3,273,077	1.89%	(3,273,077)	101.89%	103.98%
Utility Users' Tax	60,000,000	60,000,000	60,000,000	53,255,050	(6,744,950)	-11.24%	6,744,950	88.76%	96.02%
State Equity Package									
Historical	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	0.00%
Zoological	0	0	0	0	0	#DIV/0!	0	#DIV/0!	0.00%
Total	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	0.00%
State Revenue Sharing									
Sales Tax - Constitutional	\$64,670,920	\$64,670,920	\$64,670,920	\$65,432,065	\$761,145	1.18%	(761,145)	101.18%	96.10%
Sales Tax - Statutory	209,731,358	209,731,358	209,731,358	207,271,632	(\$2,459,726)	-1.17%	2,459,726	98.83%	95.90%
Total	\$274,402,278	\$274,402,278	\$274,402,278	\$272,703,697	(\$1,698,581)	-0.62%	\$1,698,581	99.38%	0.00%
Grand Total	\$785,431,251	\$785,431,251	\$785,431,251	\$785,941,071	\$509,820	0.06%	(\$509,820)	100.06%	0.00%
Casino Gaming Fee	\$193,248,000	\$193,248,000	193,248,000	\$179,948,699	(\$13,299,301)	-6.88%	\$13,299,301	93.12%	97.25%

PART II
 GENERAL FUND APPROPRIATIONS
 (including fringe benefits)
 ESTIMATED SURPLUS/(DEFICIT)
 for June 30, 2008, as of Sept. 2008
 Prepared by the City Council Fiscal Analysis Division

Column Calculation	B	C	D C x %	E	F D - E	G F / D	H	I C-E-H	J E/C	K
	Total Adopted Annual Budget	Total Amended Budget	Budget for Report Period 100.0%	Amount Expended through Jun 30, 2008	Better/(Worse) than Budget Year to Date	% Variance Better/(Worse) than Budget Year to Date	Encumbrances at Jun 30, 2008	Remaining Annual Budget	% Expended to Date Current	Prior Year
DEPARTMENT OF PUBLIC WORKS	\$14,786,381	\$17,732,255	\$17,732,255	\$14,019,462	\$3,712,793	20.94%	\$2,856,435	\$856,357	79.06%	101.31%
FINANCE	37,035,910	40,135,382	40,135,382	32,451,992	\$7,683,390	19.14%	950,403	6,732,987	80.86%	91.08%
FIRE	184,804,899	184,740,922	184,740,922	183,485,348	\$1,255,574	0.68%	(300,405)	1,555,979	99.32%	106.69%
HEALTH	27,738,672	28,497,558	28,497,558	25,158,296	\$3,339,262	11.72%	826,281	2,512,980	88.28%	81.62%
POLICE	425,242,068	429,177,442	429,177,442	401,944,047	\$27,233,394	6.35%	436,847	26,796,547	93.65%	99.32%
PUBLIC LIGHTING	62,639,832	65,758,181	65,758,181	69,970,215	(\$4,212,034)	-6.41%	3,353,434	(7,565,468)	106.41%	93.67%
RECREATION	28,807,810	30,096,776	30,096,776	21,664,702	\$8,432,074	28.02%	4,627,823	3,804,251	71.98%	107.67%
	\$781,055,572	\$796,138,516	\$796,138,516	\$748,694,063	\$47,444,453	5.96%	12,750,819	34,693,634	94.04%	67.07%